

INSTRUCTIONS FOR THE SF-424

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

This is a standard form (including the continuation sheet) required for use as a cover sheet for submission of preapplications and applications and related information under discretionary programs. Some of the items are required and some are optional at the discretion of the applicant or the Federal agency (agency). Required items are identified with an asterisk on the form and are specified in the instructions below. In addition to the instructions provided below, applicants must consult agency instructions to determine specific requirements.

Item	Entry:	Item	Entry:
1.	Type of Submission: (Required): Select one type of submission in accordance with agency instructions. <ul style="list-style-type: none"> • Preapplication • Application • Changed/Corrected Application – If requested by the agency, check if this submission is to change or correct a previously submitted application. Unless requested by the agency, applicants may not use this to submit changes after the closing date. 	10.	Name Of Federal Agency: (Required) Enter the name of the Federal agency from which assistance is being requested with this application.
		11.	Catalog Of Federal Domestic Assistance Number/Title: Enter the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested, as found in the program announcement, if applicable.
2.	Type of Application: (Required) Select one type of application in accordance with agency instructions. <ul style="list-style-type: none"> • New – An application that is being submitted to an agency for the first time. • Continuation - An extension for an additional funding/budget period for a project with a projected completion date. This can include renewals. • Revision - Any change in the Federal Government's financial obligation or contingent liability from an existing obligation. If a revision, enter the appropriate letter(s). More than one may be selected. If "Other" is selected, please specify in text box provided. <ul style="list-style-type: none"> A. Increase Award B. Decrease Award C. Increase Duration D. Decrease Duration E. Other (specify) 	12.	Funding Opportunity Number/Title: (Required) Enter the Funding Opportunity Number and title of the opportunity under which assistance is requested, as found in the program announcement.
		13.	Competition Identification Number/Title: Enter the Competition Identification Number and title of the competition under which assistance is requested, if applicable.
		14.	Areas Affected By Project: List the areas or entities using the categories (e.g., cities, counties, states, etc.) specified in agency instructions. Use the continuation sheet to enter additional areas, if needed.
3.	Date Received: Leave this field blank. This date will be assigned by the Federal agency.	15.	Descriptive Title of Applicant's Project: (Required) Enter a brief descriptive title of the project. If appropriate, attach a map showing project location (e.g., construction or real property projects). For preapplications, attach a summary description of the project.
4.	Applicant Identifier: Enter the entity identifier assigned by the Federal agency, if any, or applicant's control number, if applicable.		
5a.	Federal Entity Identifier: Enter the number assigned to your organization by the Federal Agency, if any.	16.	Congressional Districts Of: (Required) 16a. Enter the applicant's Congressional District, and 16b. Enter all District(s) affected by the program or project. Enter in the format: 2 characters State Abbreviation – 3 characters District Number, e.g., CA-005 for California 5 th district, CA-012 for California 12 th district, NC-103 for North Carolina's 103 rd district. <ul style="list-style-type: none"> • If all congressional districts in a state are affected, enter "all" for the district number, e.g., MD-all for all congressional districts in Maryland. • If nationwide, i.e. all districts within all states are affected, enter US-all. • If the program/project is outside the US, enter 00-000.
5b.	Federal Award Identifier: For new applications leave blank. For a continuation or revision to an existing award, enter the previously assigned Federal award identifier number. If a changed/corrected application, enter the Federal Identifier in accordance with agency instructions.		
6.	Date Received by State: Leave this field blank. This date will be assigned by the State, if applicable.	17.	Proposed Project Start and End Dates: (Required) Enter the proposed start date and end date of the project.
7.	State Application Identifier: Leave this field blank. This identifier will be assigned by the State, if applicable.		
8.	Applicant Information: Enter the following in accordance with agency instructions: <ul style="list-style-type: none"> a. Legal Name: (Required): Enter the legal name of applicant that will undertake the assistance activity. This is the name that the organization has registered with the Central Contractor Registry. Information on registering with CCR may be obtained by visiting the Grants.gov website. b. Employer/Taxpayer Number (EIN/TIN): (Required): Enter the Employer or Taxpayer Identification Number (EIN or TIN) as assigned by the Internal Revenue Service. If your organization is not in the US, enter 44-4444444. c. Organizational DUNS: (Required) Enter the organization's DUNS or DUNS+4 number received from Dun and Bradstreet. Information on obtaining a DUNS number may be obtained by visiting the Grants.gov website. d. Address: Enter the complete address as follows: Street address (Line 1 required), City (Required), County, State (Required, if country is US), Province, Country (Required), Zip/Postal Code (Required, if country is US). e. Organizational Unit: Enter the name of the primary organizational unit (and department or division, if applicable) that will undertake the 	18.	Estimated Funding: (Required) Enter the amount requested or to be contributed during the first funding/budget period by each contributor. Value of in-kind contributions should be included on appropriate lines, as applicable. If the action will result in a dollar change to an existing award, indicate only the amount of the change. For decreases, enclose the amounts in parentheses.
		19.	Is Application Subject to Review by State Under Executive Order 12372 Process? Applicants should contact the State Single Point of Contact (SPOC) for Federal Executive Order 12372 to determine whether the application is subject to the

	assistance activity, if applicable.			State intergovernmental review process. Select the appropriate box. If "a." is selected, enter the date the application was submitted to the State
	f. Name and contact information of person to be contacted on matters involving this application: Enter the name (First and last name required), organizational affiliation (if affiliated with an organization other than the applicant organization), telephone number (Required), fax number, and email address (Required) of the person to contact on matters related to this application.			20. Is the Applicant Delinquent on any Federal Debt? (Required) Select the appropriate box. This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include delinquent audit disallowances, loans and taxes. If yes, include an explanation on the continuation sheet.
9.	Type of Applicant: (Required) Select up to three applicant type(s) in accordance with agency instructions.		21.	Authorized Representative: (Required) To be signed and dated by the authorized representative of the applicant organization. Enter the name (First and last name required) title (Required), telephone number (Required), fax number, and email address (Required) of the person authorized to sign for the applicant. A copy of the governing body's authorization for you to sign this application as the official representative must be on file in the applicant's office. (Certain Federal agencies may require that this authorization be submitted as part of the application.)
	A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization L. Public/Indian Housing Authority	M. Nonprofit with 501C3 IRS Status (Other than Institution of Higher Education) N. Nonprofit without 501C3 IRS Status (Other than Institution of Higher Education) O. Private Institution of Higher Education P. Individual Q. For-Profit Organization (Other than Small Business) R. Small Business S. Hispanic-serving Institution T. Historically Black Colleges and Universities (HBCUs) U. Tribally Controlled Colleges and Universities (TCCUs) V. Alaska Native and Native Hawaiian Serving Institutions W. Non-domestic (non-US) Entity X. Other (specify)		

ASSURANCES AND CERTIFICATIONS

Signing the certification on SF 424 certifies that the Applicant will comply with the Assurances and Certifications listed below if an award is made. Certain of these Assurances and Certifications may not be applicable to the Applicant. An Applicant may not modify any of the Assurances and Certifications.

A. Standard Form 424B: Assurances -- Non-Construction Programs

As the duly authorized representative of the Applicant, I certify that the Applicant:

1. Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of the project described in this Application.
2. Will give the awarding agency, the Comptroller General of the United States, and if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work (activities in Application) within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. 4728-4763) relating to prescribed standards for merit systems for programs funded under one of the nineteen statutes or regulations specifies in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 CFR 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L.88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C.1681-1683, 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C.794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C.6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L.91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) Sections 523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. 290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C.3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which Application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statutes which may apply to the Application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply with the provisions of the Hatch Act (5 U.S.C.1501-1508 & 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. 276a to 276a-7), the Copeland Act (40 U.S.C. 276c and 18 U.S.C. 874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333), regarding labor standards for federally assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L.91-190) and Executive Order 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. 1451et seq.); (f) conformity of Federal actions to State Implementation Plans under Section 176(c) of the Clear Air Act of 1955, as

- amended (42 U.S.C. 7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended, (P.L.93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended, (P.L.93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. 469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. 4801 et seq.) which prohibits the use of lead based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act of 1984.
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations and policies governing this program.

B. Additional Certifications

In addition to the assurances and certifications provided by the Applicant pursuant to OMB Standard Form 424B, the Applicant hereby assures and certifies that:

1. It is duly organized and validly existing under the laws of the jurisdiction in which it was incorporated or otherwise established, and is (or within 30 days will be) authorized to do business in any jurisdiction in which it proposes to undertake activities specified in this Application;
2. Its Board of Directors (or similar governing body) has by proper resolution or similar action authorized the filing of this Application, including all understandings and assurances contained herein, and directed and authorized the person identified as the authorized representative of the Applicant to act in connection with this Application and to provide such additional information as may be required;
3. It will comply, as applicable and appropriate, with the requirements of OMB Circulars (e.g., A-110 and A-133) and any regulations and circulars which are later promulgated to supplement or replace them, including standards for fund control and accountability;
4. It has not knowingly and willfully made or used a document or writing containing any false, fictitious or fraudulent statement or entry as part of this Application or any related document, correspondence or communication. (The Applicant and its authorized representative should be aware that, under 18 U.S.C. 1001, whoever knowingly and willfully makes or uses such document or writing shall be fined or imprisoned for not more than five years, or both); and
5. The information in this Application, and in these assurances and certifications in support of the Application, is true and correct to the best of the Applicant's knowledge and belief and the filing of this Application has been duly authorized.

C. Certification Regarding Debarment, Suspension, and Other Responsibility Matters -- Primary Covered Transactions: Instructions for Certification

1. By signing and submitting this Application, the prospective primary participant (the Applicant) is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in the denial of participation in this covered transaction. The prospective Applicant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the Fund's determination whether to enter into this transaction (approval and funding of the Application). However, failure of the Applicant to

furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. This certification is a material representation of fact upon which reliance is placed when the Fund determines to enter into this transaction. If it is later determined that the Applicant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Fund may terminate this transaction for cause or default.
4. The Applicant shall provide immediate written notice to the Fund if at any time the Applicant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transactions," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal", and "voluntarily excluded," as used in this clause (certification), have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the Fund for assistance in obtaining a copy of those regulations (31 CFR part 19).
6. The Applicant agrees by submitting this Application that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Fund.
7. The Applicant further agrees by submitting this Application that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," to be provided by the Fund, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions (see 31 CFR part 19, Appendix B).
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the Fund may terminate this transaction for cause or default.

D. Certification Regarding Debarment, Suspension, and Other Responsibility Matters -- Primary Covered Transactions

1. The prospective primary participant (the Applicant) certifies to the best of its knowledge and belief, that it and its principals:
 - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) Have not within a three-year period preceding this Application had one or more public transactions (Federal, State or local) terminated for cause or default.
2. Where the Applicant is unable to certify to any of the statements in this certification, such Applicant shall attach an explanation to this proposal.

E. Certification Regarding Drug-Free Workplace Requirements

1. The Applicant certifies that it will provide a drug-free workplace by:
 - (a) publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Applicant's workplace and specifying the actions that will be taken against employee for violations of such prohibition;

- (b) establishing a drug-free awareness program to inform employees about:
 - (i) the dangers of drug abuse in the workplace;
 - (ii) the Applicant's policy of maintaining a drug-free workplace;
 - (iii) any available drug counseling, rehabilitation, and employee assistance program;
 - (iv) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace
 - (c) making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by subparagraph (a);
 - (d) notifying the employee in the statement required by subparagraph (a) that, as a condition of employment in such grant, the employee will:
 - (i) abide by the terms of the statement; and
 - (ii) notify the employer of any criminal drug use statute conviction for a violation occurring in the workplace no later than five calendar days after such conviction;
 - (e) notifying the granting agency in writing, within ten calendar days after receiving notice of a conviction under subparagraph (d) (ii) from an employee or otherwise receiving actual notice of such conviction;
 - (f) taking one of the following actions, within 30 days of receiving notice under subparagraph (d)(ii), with respect to any employee who is so convicted:
 - (i) taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (ii) requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and
 - (g) making a good faith effort to continue to maintain a drug-free workplace through implementation of subparagraphs (a), (b), (c), (d), (e), and (f).
2. The Applicant may insert in the space provided below the site(s) for the performance of work (activities carried out by the Applicant) to be done in connection with the award (Place of Performance (Street Address, City, County, State and zip Code)):

Not Applicable

F. Certification Regarding Lobbying

1. The Applicant certifies, to the best of its knowledge and belief, that:
 - (a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;
 - (b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Application, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and
 - (c) The Applicant shall require that the language of this certification be included in the award documents for all subawards of all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.
2. This certification is a material representation of fact upon which reliance is placed when this transaction is made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Instructions for Completing SF 424 to Apply for an LITC Grant

Who must complete this form?

All applicants

Things to note:

- The EIN and DUNS number should be reviewed for accuracy.
- The contact information should be reviewed for accuracy.

This form is required for all grant applications. Applicants must provide a DUNS number and EIN. If the applicant does not have an EIN, then the applicant should allow two weeks to obtain the information from IRS when requesting an EIN via phone, fax, mail, or online. Please take this time into account when preparing LITC grant applications.

NOTE: Applicants are required to register with the System for Award Management (SAM) prior to submitting a grant application and are required to maintain an active SAM registration with current information at all times during which it has an active federal award or an application under consideration. SAM is a web-enabled government wide application that collects, validates, stores, and disseminates business information about the federal government's trading partners in support of the contract award, grants, and electronic payment processes. See section IV.D.iv, *System for Award Management, Employer Identification Number, and Unique Entity Identifier Requirements*.

The following instructions are provided to assist in the proper completion of Form SF-424 for the LITC Grant.

Block	Title	Comments
1.	Type of Submission	Check the box labeled <i>Application</i> .
2.	Type of Application	Check <i>New</i> when applying for a single-year grant or year one of a multi-year grant. Check <i>Continuation</i> if the applicant was awarded a multi-year grant in 2014 or 2015 and is applying for year 2 or 3 of a multi-year grant.
3.	Date Received	Mark as <i>N/A</i> .
4.	Applicant Identifier	Mark as <i>N/A</i> .
5a.	Federal Entity Identifier	Mark as <i>N/A</i> .
5b.	Federal Award Identifier	Mark as <i>N/A</i> .
6.	Date Received by State	Mark as <i>N/A</i> .
7.	State Application Number	Mark as <i>N/A</i> .
8a.	Legal Name	Enter the legal name of the applicant's organization. Do not use an acronym unless it is the legal name. This should be the name used on the SAM.gov registration.
8b.	Employer Identification Number	Enter the applicant's EIN assigned by the IRS. Do not enter a Social Security number. This number will be used to conduct a federal tax compliance check.
8c.	Organizational DUNS	Enter the identification number assigned by the Dun & Bradstreet organization. All organizations that receive federal grant funds are required to obtain a DUNS number. The link to the website to apply for a DUNS number is: http://fedgov.dnb.com/webform .
8d.	Address	Enter the applicant's physical address.
8e.	Organizational Unit	Mark as <i>N/A</i> .

8f.	Name and Contact Information	Enter the name and contact information of a person who is knowledgeable about matters involving the application. Provide a phone number and email address at which this person is readily accessible in the event that the LITC Program Office has questions about the application. The phone number provided can be a cell, home, or office number.
9.	Type of Applicant	Refer to the general instructions provided with SF-424 in Appendix A to identify the appropriate code.
10.	Name of Federal Agency	Enter Low Income Taxpayer Clinic (LITC) .
11	Catalog of Federal Domestic Assistance Number	Enter 21.008 in the CFDA Number box and Low Income Taxpayer Clinic in the CFDA Title box.
12	Funding Opportunity Number	Enter TREAS-GRANTS-052016-001 in the Funding Opportunity Number box and Low Income Taxpayer Clinic in the Title box.
13	Competition Identification Number	Enter TREAS-GRANTS-052016-001 .
14	Areas Affected by Project	Provide county where services will be provided. If multiple counties, list each individually. Only list counties, not cities or regions (e.g., northwest region of state). If the clinic services the entire state, enter the state name and note All Counties . If more space is required, attach an additional sheet.
15	Descriptive Title of Applicant's Project	Enter Low Income Taxpayer Clinic .
16	Congressional Districts	Enter the congressional district of the applicant on line 16a, and the congressional districts to be served by the clinic on line 16b. Enter in the following format: two-character state abbreviation – two-character district number, e.g., CA-05 for California's fifth district or NC-10 for North Carolina's tenth district. If all congressional districts in a state are affected, enter All for the district number, e.g., MD-All for all congressional districts in Maryland. If more space is required, continue on an additional sheet and attach.
17	Proposed Project	For all applicants, enter 1/1/2016 as the start date . The end date should be entered as 12/31/2016 or the end of the multi-year grant period, if later (i.e., 12/31/2017 or 12/31/2018 as applicable).
18a-f	Estimated Funding	18a. Enter the amount of federal grant funds requested for 2016 (if the applicant is a multi-year grantee, remember to only list the amount requested for 2016). This amount cannot exceed \$100,000. 18b-e. Enter the amount of matching funds to be provided for 2016 by source. 18f. Enter any program income the organization expects to receive.
18g	Total	Enter the sum of the amounts in 18a through 18f. This amount must equal or exceed the amount on line 18a to

		show that applicant can provide a dollar-for-dollar match.
19	Is Applicant Subject to Review by State Under Executive Order 12372 Process?	Mark C. <i>Program Is not covered by E.O. 12372.</i>
20	Is the Applicant Delinquent on any Federal Debt?	Check Yes or No . If Yes, provide an explanation. Note for 2016 applications: All applicants must provide the name, title, and contact information for the individual with whom the LITC Program Office can speak about federal tax compliance matters. The contact information must be for an individual who is responsible for handling federal tax matters involving the applicant. Failure to provide this information will result in a delay in processing the application.
21	Certification and Assurance and Authorized Representative	This section covers agreement to the certifications and assurances required as part of this package. Check I Agree after reviewing the certification section of the application notice. Complete this section with the name, title, contact information, and signature of the individual authorized to submit a federal grant application on behalf of the applicant.

INSTRUCTIONS FOR THE SF-424A

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General Instructions

This form is designed so that application can be made for funds from one or more grant programs. In preparing the budget, adhere to any existing Federal grantor agency guidelines which prescribe how and whether budgeted amounts should be separately shown for different functions or activities within the program. For some programs, grantor agencies may require budgets to be separately shown by function or activity. For other programs, grantor agencies may require a breakdown by function or activity. Sections A, B, C, and D should include budget estimates for the whole project except when applying for assistance which requires Federal authorization in annual or other funding period increments. In the latter case, Sections A, B, C, and D should provide the budget for the first budget period (usually a year) and Section E should present the need for Federal assistance in the subsequent budget periods. All applications should contain a breakdown by the object class categories shown in Lines a-k of Section B.

Section A. Budget Summary Lines 1-4 Columns (a) and (b)

For applications pertaining to a *single* Federal grant program (Federal Domestic Assistance Catalog number) and *not requiring* a functional or activity breakdown, enter on Line 1 under Column (a) the Catalog program title and the Catalog number in Column (b).

For applications pertaining to a *single* program *requiring* budget amounts by multiple functions or activities, enter the name of each activity or function on each line in Column (a), and enter the Catalog number in Column (b). For applications pertaining to multiple programs where none of the programs require a breakdown by function or activity, enter the Catalog program title on each line in *Column* (a) and the respective Catalog number on each line in Column (b).

For applications pertaining to *multiple* programs where one or more programs *require* a breakdown by function or activity, prepare a separate sheet for each program requiring the breakdown. Additional sheets should be used when one form does not provide adequate space for all breakdown of data required. However, when more than one sheet is used, the first page should provide the summary totals by programs.

Lines 1-4, Columns (c) through (g)

For new applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

For continuing grant program applications, submit these forms before the end of each funding period as required by the grantor agency. Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the Federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of amounts in Columns (e) and (f).

For supplemental grants and changes to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of Federal funds and enter in Column (f) the amount of the increase or decrease of non-Federal funds. In Column (g) enter the new total budgeted amount (Federal and non-Federal) which includes the total previous authorized budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (g) should not equal the sum of amounts in Columns (e) and (f).

Line 5 - Show the totals for all columns used.

Section B Budget Categories

In the column headings (1) through (4), enter the titles of the same programs, functions, and activities shown on Lines 1-4, Column (a), Section A. When additional sheets are prepared for Section A, provide similar column headings on each sheet. For each program, function or activity, fill in the total requirements for funds (both Federal and non-Federal) by object class categories.

Line 6a-i - Show the totals of Lines 6a to 6h in each column.

Line 6j - Show the amount of indirect cost.

Line 6k - Enter the total of amounts on Lines 6i and 6j. For all applications for new grants and continuation grants the total amount in column (5), Line 6k, should be the same as the total amount shown in Section A, Column (g), Line 5. For supplemental grants and changes to grants, the total amount of the increase or decrease as shown in Columns (1)-(4), Line 6k should be the same as the sum of the amounts in Section A, Columns (e) and (f) on Line 5.

Line 7 - Enter the estimated amount of income, if any, expected to be generated from this project. Do not add or subtract this amount from the total project amount, Show under the program

INSTRUCTIONS FOR THE SF-424A (continued)

narrative statement the nature and source of income. The estimated amount of program income may be considered by the Federal grantor agency in determining the total amount of the grant.

Section C. Non-Federal Resources

Lines 8-11 Enter amounts of non-Federal resources that will be used on the grant. If in-kind contributions are included, provide a brief explanation on a separate sheet.

Column (a) - Enter the program titles identical to Column (a), Section A. A breakdown by function or activity is not necessary.

Column (b) - Enter the contribution to be made by the applicant.

Column (c) - Enter the amount of the State's cash and in-kind contribution if the applicant is not a State or State agency. Applicants which are a State or State agencies should leave this column blank.

Column (d) - Enter the amount of cash and in-kind contributions to be made from all other sources.

Column (e) - Enter totals of Columns (b), (c), and (d).

Line 12 - Enter the total for each of Columns (b)-(e). The amount in Column (e) should be equal to the amount on Line 5, Column (f), Section A.

Section D. Forecasted Cash Needs

Line 13 - Enter the amount of cash needed by quarter from the grantor agency during the first year.

Line 14 - Enter the amount of cash from all other sources needed by quarter during the first year.

Line 15 - Enter the totals of amounts on Lines 13 and 14.

Section E. Budget Estimates of Federal Funds Needed for Balance of the Project

Lines 16-19 - Enter in Column (a) the same grant program titles shown in Column (a), Section A. A breakdown by function or activity is not necessary. For new applications and continuation grant applications, enter in the proper columns amounts of Federal funds which will be needed to complete the program or project over the succeeding funding periods (usually in years). This section need not be completed for revisions (amendments, changes, or supplements) to funds for the current year of existing grants.

If more than four lines are needed to list the program titles, submit additional schedules as necessary.

Line 20 - Enter the total for each of the Columns (b)-(e). When additional schedules are prepared for this Section, annotate accordingly and show the overall totals on this line.

Section F. Other Budget Information

Line 21 - Use this space to explain amounts for individual direct object class cost categories that may appear to be out of the ordinary or to explain the details as required by the Federal grantor agency.

Line 22 - Enter the type of indirect rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense.

Line 23 - Provide any other explanations or comments deemed necessary.

Instructions for Completing SF-424A to Apply for an LITC Grant

A Standard Form 424A, *Budget Information – Non-Construction Programs*, is required for each application or non-competitive continuation (NCC) request. The term “non-federal funds” is used interchangeably with “matching funds.” The following table provides information on how to complete the SF 424A. Applicants should also review the instructions provided with SF 424A in Appendix B.

Section A – Budget Summary	
SF 424A Title	Explanation
Line 1(a): Grant Program Function or Activity	Enter LITC .
Line 1(b): Catalog of Federal Domestic Assistance Number	Enter 21.008 .
Lines 1(c) – (d): Estimated Unobligated Funds: Federal and Non-Federal	No entry required. Leave blank.
Line 1(e): New or Revised Budget: Federal	Enter the amount of federal funds requested from IRS for grant year 2016. This amount may not exceed \$100,000.
Line 1(f): New or Revised Budget: Non-Federal	Enter the amount of matching funds to be provided for grant year 2016. This grant requires a dollar-for-dollar match. Thus, the amount on line 1(f) must be equal to or greater than the amount on line 1(e).
Line 1(g): New or Revised Budget: Total	This is the sum of lines 1(e) and (f).
Lines 2 – 4.	No entry required. Leave blank.
Line 5: Totals	Enter the totals for each column (c) – (g).
TIP: The amounts on line 5(e) - (g) of the SF 424A should agree with amounts in section 18 on the SF 424, as follows: <ul style="list-style-type: none"> ➤ The amount on SF 424A, line 5(e) should equal the amount on SF 424, block 18(a); ➤ The amount on SF 424A, line 5(f) should equal the sum of SF 424, blocks 18(b)-(e); and ➤ The amount on SF 424A, line 5(g) should equal the amount on SF 424, block 18(g). 	

Section B – Budget Categories	
SF 424A Title	Explanation
The amounts entered in section B, column (1) must correspond with the totals shown by program in the <i>Detailed Budget Worksheet</i> (Form 13424-J). NOTE: The data captured in this section also corresponds to line (1) entered in section A, <i>Budget Summary</i> . <ul style="list-style-type: none"> ➤ The data that is entered in column (1) in section B corresponds to the total amount entered on line (1) of section A (e.g., section B, column (1), item 6(k) should equal section A, item 1(g)). 	
Line 6: Object Class Categories	Enter the combined federal and non-federal funds from section A by object class category in column (1).

	<p>Columns (2) - (4) should be blank.</p> <p>Reminder: Review the allowable and unallowable expenses in this publication and applicable OMB Circulars before completing this application.</p>
a. Personnel	This category is used to report salaries and wages that will be paid to LITC staff. Do not include fringe benefits on this line.
b. Fringe Benefits	This category is used to report the fringe benefits for LITC staff whose wages and salaries are reported in the Personnel category.
c. Travel	This category is used to report travel costs, including costs associated with mandatory attendance at the annual LITC conference and other travel expenses directly related to conducting LITC business or activities. Travel unrelated to the LITC mission may not be included in the budget as a use of federal or matching funds.
d. Equipment	<p>This category is used to report the cost of equipment costing more than \$5,000 that will be purchased and used in operating the LITC. The value of equipment donated may be included as matching funds. Donated equipment is valued at the fair market value of the property at the time of the donation.</p> <p>Report equipment purchases less than \$5,000 under Supplies (2 CFR § 200.94). Report leased equipment leased under Contractual (line 6(f)) and equipment maintenance expense under Other (line 6(h)).</p>
e. Supplies	This category is used to report the cost of supplies and equipment costing less than \$5,000 that will be used in operating the LITC. The value of donated property may be included as matching funds. Donated property is valued at the fair market value of the property at the time of the donation.
f. Contractual	<p>This category is used to report the cost of rent, utilities, and other contracted items or services that will be used in operating the LITC. The value of donated space or loaned equipment may be included as matching funds. Donated space or loaned equipment is valued at fair rental value.</p> <p>If a contracted item or service pertains to other programs in addition to LITC activities, only the portion directly attributable to the LITC activities may be included in the budget, and the narrative must explain the methodology used to apportion costs between the LITC activities and other programs.</p>
g. Construction	Enter zero. This category is not applicable to this grant. No federal or matching funds may be spent on this category.
h. Other	This category is used to report all other direct costs that will be incurred in operating the LITC program that are not properly included in categories a through f. The value of volunteer in-kind services should be reported in this category as matching funds.
i. Total Direct Charges (sum of 6a - 6h)	Total direct charges from lines 6(a) through 6(h).
j. Indirect Charges	Enter indirect charges. Indirect charges may be budgeted as a use of federal funds based upon an approved Indirect Cost Rate

	Agreement. However, IRC § 7526(c)(5) prohibits indirect charges to be counted as matching funds.
k. TOTALS (sum of 6i and 6j)	Total both direct and indirect charges.
Line 7. Program Income	If the LITC charges a nominal fee for services, program income would be entered in column (1). Program income may be counted as matching funds.

Section C – Non-Federal Resources	
SF 424A Title	Explanation
The information entered in Section C indicates the amount matching funds to be provided by source.	
Line 8(a): Grant Program	Enter LITC .
Line 8(b): Applicant	Enter the amount of cash matching funds that will come directly from the applicant.
Line 8(c): State	Enter the amount of cash and in-kind contribution received from the state if the applicant is not a state or state agency.
Line 8(d): Other Sources	Enter the amount of cash and in-kind contributions to be received from all other sources.
Line 8(e): TOTALS	Total the amount on line 8, columns (b) – (d). This amount must match the amount on line 1(f) Non-Federal in section A.
Lines 9-11	No entries required. Leave blank.
Line 12: TOTAL (sum of lines 8-11)	Total columns (b) – (e).
TIP: All cash and in-kind contributions must be addressed in the Detailed Budget Worksheet and Narrative. An explanation of the sources and amounts of matching funds to be provided, as well as an explanation of the methods used to value in-kind contributions, must be included in the narrative.	

Section D – Forecasted Cash Needs	
Line 13: Federal	Enter the amount of federal funds needed by quarter during the grant year. Total should equal section A line 5(e).
Line 14: Non-Federal	Enter the amount of cash matching funds from all sources needed by quarter during the grant year. Enter cash needs only. Do not include the value of any in-kind matching funds.
Line 15: TOTAL (sum of lines 13 and 14)	Enter the total of lines 13 and 14.

Section E – Budget Estimates of Federal Funds Needed for Balance of the Project	
The section is only required if the applicant organization has applied for a multi-year grant.	
SF 424A Title	Explanation
Line 16(a): Grant Program	Enter LITC .
Line 16(b): First Future Funding Period	Enter the amount of federal funds needed for 2017.
Line 16(c): Second Funding Period	Enter the amount of federal funds needed for 2018.
Lines 16(d) – 16(e) Third and Fourth	Leave blank.

Funding Periods	
Lines 17 - 19	Leave blank.
Line 20: TOTAL (sum of lines 16-19)	Enter the total amounts for the First 16(b) and Second 16(c) future funding periods.

Section F – Other Budget Information	
SF 424A Title	Explanation
Line 21. Direct Charges	Leave blank.
Line 22. Indirect Charges	Leave blank.
Line 23. Remarks	Leave blank.
NOTE: The <i>Detailed Budget Worksheet</i> (Form 13424-J) and Narrative that is required to be submitted with the grant application or NCC request will include all explanations of direct and indirect charges. Instructions and an example of a properly completed Detailed Budget Worksheet and Narrative follow.	

Instructions for Form 13424, Low Income Taxpayer Clinic (LITC) Application Information

Note: Application forms, including this form (Form 13424), may be released under the Freedom of Information Act (FOIA). In response to a FOIA request, the LITC Program Office will release these forms after appropriate redactions to ensure confidentiality of taxpayer information.

Purpose

This form is used to report information about the applicant, including the amount and period of the grant requested, basic contact information about the clinic, and key staff members. The Program Office uses the information reported on this form to send correspondence to the clinics and also to share with taxpayers through various IRS publications. Please be careful to follow the instructions for this form and to report all information completely and accurately. A complete response means an entry must be provided for each field.

Who Must Complete This Form

All organizations submitting an Application for an LITC grant or a Non-Competitive Continuation (NCC) request must complete this form. See Publication 3319 for additional information.

Specific Instructions

Grant Period Request

Complete this section by checking the appropriate box. Organizations submitting a New Application must indicate whether a single or multi-year grant is requested. Under IRC § 7526, the LITC Program Office is authorized to issue grants for a period of up to three years. Applicants that have never been awarded an LITC grant may only apply for a single year grant.

Current grantees submitting a Non-Competitive Continuation request must check the box indicating whether the request is for the second or third year of a multi-year grant.

Grant Amount Requested

Enter the total amount, rounded to whole dollars, of funding requested for the grant year. The maximum funding that may be requested for any grant year is \$100,000.

Applicant Information

Enter the contact information for the organization applying for the grant. If a grant is awarded, the award will be payable to the organization listed in this section. Please provide a complete response, including zip plus-four code, for Applicant's Mailing Address. Phone numbers should be formatted as 123-456-7890 x.111.

Clinic Information

Enter information in this section relating to the clinic that will be providing services to taxpayers. For clinics awarded a grant, the information entered in this section will be used *exactly as entered* to prepare IRS Publication 4134, *Low Income Taxpayer Clinic List*. Publication 4134 is the primary tool for many low income and ESL taxpayers to locate LITC services. **Thus, the**

clinic name entered should be the same name you will use to publicize LITC services to taxpayers and the public.

Please provide a complete response, including zip plus-four code, for the Clinic Street Address and Clinic Mailing Address. Do not write “same.” Phone numbers should be formatted as 123-456-7890 x.111. When providing the clinic’s website address, please provide the direct link to the LITC page if one is available. If no website exists, write “none.”

Please individually list all languages in addition to English in which services can be provided on site. If the clinic uses a telephone or internet based translation service, state “other languages through interpreter services.”

All applicants are required to identify a Clinic Director, Qualified Tax Expert (QTE), and Qualified Business Administrator (QBA) at the time of application. For more information on these positions, see Publication 3319, *LITC Grant Application and Guidelines*. For the Clinic Director and QTE, list any applicable licenses and certifications.

All applicants are required to identify the sponsoring organization’s Tax Compliance Officer. The Tax Compliance Officer is the individual authorized to speak with the IRS about federal tax compliance matters involving the sponsoring organization.

Instructions for Form 13424-J, Detailed Budget Worksheet

Note: Application forms, including this form (Form 13424-J), may be released under the Freedom of Information Act (FOIA). In response to a FOIA request, the LITC Program Office will release these reports after appropriate redactions to ensure confidentiality of taxpayer information.

Purpose

This form is used to report how the applicant plans to spend federal grant funds and matching funds during the grant period. This form is also used to report a narrative explanation of how each budgeted amount was calculated and the sources and valuation of matching funds. All budgeted amounts must be reasonable, necessary, and allocable to this grant. See Publication 3319 and 2 CFR Part 200 for guidance on costs and matching funds.

Note: Grant budget amounts must also be reported on SF 424A.

Who Must Complete This Form

All organizations submitting an Application for an LITC grant or a Continuing Non-Competitive Continuation (CNC) request must complete this form. See Publication 3319 for additional information.

Specific Instructions

Note: If an expense to be incurred pertains to other programs in addition to LITC activities, only the portion directly attributable to LITC activities may be allocated to the LITC program. The narrative must explain the methodology used to apportion costs between the LITC activities and other programs.

Note: Each line item does not require a dollar-for-dollar match, but the total matching funds must equal or exceed the total federal funds budgeted.

A. Personnel

This expense category is used to report salaries and wages that will be paid to LITC staff. Do not include fringe benefits in this category (fringe benefits should be accounted for in category B). In the explanation, list each staff member's name or "to be hired," position, rate of pay and time to be devoted to clinic activities (hourly wage and number of hours of service, or annual salary and percentage of annual salary). State the portion of each staff member's budgeted salary or wages to be paid from federal and matching funds, as well as the source of the matching funds.

Volunteer in-kind services should not be included under the Personnel category. They should be included under category H, Other Expenses. The total amount for Personnel must equal the amount entered on line 6(a) of SF 424A.

B. Fringe Benefits

This expense category is used to report fringe benefits that will be paid on behalf of LITC staff whose wages and salaries are reported in personnel costs (category A above). In the explanation state the fringe benefits rate(s), the items that constitute the fringe benefits, what portion will be paid by federal funds and matching funds, and the source of matching funds. Identify the rate

applicable to each staff position if varying rates apply by position. The total amount for Fringe Benefits must equal the amount entered on line 6(b) of SF 424A.

C. Travel

This expense category is used to report budgeted travel costs, including costs associated with attendance at the annual LITC conference and other travel expenses directly related to conducting LITC business or activities. In the explanation, identify the travel costs to be incurred, whether the costs will be paid with federal or matching funds, and the source of the matching funds. If using a mileage rate, show the computation. The total amount for Travel must equal the amount entered on line 6(c) of SF 424A.

D. Equipment

This expense category is used to report the budgeted cost of equipment that will be purchased by the applicant and used in operating an LITC program. Donated equipment may be included as matching funds and must be valued at the fair market value of the property at the time of the donation. In the explanation, identify the equipment that will be purchased or donated, whether the associated costs will be paid using federal or matching funds, and the source of the matching funds. If there will be third-party in-kind contributions of equipment, identify the equipment, the donor, and how the valuation was determined. The total amount for Equipment must equal the amount entered on line 6(d) of SF 424A.

Note: Report equipment purchases less than \$5,000 under Supplies (2 CFR § 200.94). Report leased equipment under category F and equipment maintenance expense under category H.

E. Supplies

This expense category is used to report the cost of supplies and equipment costing less than \$5,000 that will be used in operating the LITC. Donated supplies may be included as matching funds and are valued at the fair market value of the property at the time of the donation. In the explanation, identify the supplies to be used, whether the associated costs will be paid using federal or matching funds, and the source of the matching funds. If there are third-party in-kind contributions of supplies, explain the amount of the supplies contributed and how the valuation was determined, as well as the anticipated source of the donation. The total amount for Supplies must equal the amount entered on line 6(e) of SF 424A.

F. Contractual

This expense category is used to report the budgeted cost of rent, utilities, and other contracted items or services that will be used in operating an LITC program. Donated space may be included as matching funds and the value assigned may not exceed the fair rental value of comparable space. The explanation should identify the nature of the expense, whether the associated costs will be paid using federal or matching funds, and the source of the matching funds. If a contracted item or service pertains to other programs in addition to LITC activities, only the portion directly attributable to LITC activities may be allocated to the LITC program. The narrative must explain the methodology used to apportion costs between the LITC activities and other programs. The total amount for Contractual must equal the amount entered on line 6(f) of SF 424A.

G. Construction

This category is not applicable to this grant. No expenses are allowed.

H. Other Expenses

This expense category is used to report all other direct costs that will be incurred in operating the LITC program that are not properly included in categories A through G. The value of volunteer in-kind services is included in this category as matching funds. The explanation should identify the type of expense, whether the cost will be paid using federal or matching funds, and the source of the matching funds. The explanation must also disclose the rate or rates that will be used to value volunteer in-kind services and the number of volunteer hours that will be provided, categorized by the type of service or volunteer, as appropriate. See Publication 3319 for more information. The total amount for Other Expenses must equal the amount entered on line 6(h) of SF 424A.

I. Total Direct Charges

The total of the direct charges is the sum of lines A through H for each column. The total amount for Total Direct Charges must equal the amount entered on line 6(i) of SF 424A.

J. Indirect Charges

This section is used to report indirect costs not directly related to the LITC program, but incurred as part of the general overhead and administration of the sponsoring organization. Indirect charges may be charged as a use of federal funds based upon an approved Indirect Cost Rate Agreement or the 10% *de minimus* rate allowed under 2 CFR Part 200. However, indirect charges may not be counted as matching funds and the rate may only be applied to the base paid with federal funds. The narrative explanation should identify the indirect cost rate, the base to which the rate will be applied, and the computation for the indirect charges amount. The total amount for Indirect Charges must equal the amount entered on line 6(j) of SF 424A.

Note: If indirect costs will be charged to the LITC grant, no items that are included in the indirect cost rate or the *de minimus* rate may be charged as direct expenses. For example, if a clinic is part of a larger organization that has an Indirect Cost Rate Agreement and the rental cost of the facility in which the clinic operates is included in the negotiated rate, then the clinic may not include the facilities cost under the Contractual expense category. Similarly, if the clinic elects to use the 10% *de minimus* rate to charge indirect costs on all of its federal awards, no facilities and administration costs may be charged as direct costs. See Publication 3319 or 2 CFR Part 200 for guidance on indirect charges.

Matching Funds

Complete this section by providing a narrative that includes an explanation of the sources and amounts of matching funds. The clinic must state explicitly that matching funds to be provided to the LITC program (1) will not be used as matching funds for any other federal program and (2) will not be funds received from any other federal grant unless specifically authorized by statute to be eligible as matching funds.